Disciplinary reports: October 2026

Briefings

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24 September 2026

Disciplinary reports

Mr Michael Viney

At its hearing on 15 July 2026, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Michael Viney, a member of the Association of Taxation Technicians (ATT), was in breach of the Professional Rules and Practice Guidelines 2018 (as amended) (PRPG).

As a result of being given a term of immediate committal to prison for 16 months on 16 May 2025, the Tribunal ordered that Mr Viney be expelled from membership of the ATT. The Tribunal determined that he may apply for readmission after a period of six years, although this does not indicate that any application for readmission would or should succeed.

The Tribunal also ordered that Mr Viney pay the TDB's costs in the sum of £4,345.20.

Mr Samuel Feibel

At its hearing on 31 July 2026, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Feibel, a member of the Association of Taxation Technicians (ATT), had breached certain provisions of the Professional Rules and Practice Guidelines 2018 (as amended) (PRPG).

The Tribunal found that:

- Mr Feibel failed to submit his 2024 ATT Annual Return by the required deadline of 14 March 2025.
- Having been fined £350 by the ATT on 29 April 2025 for failing to submit the Annual Return, Mr Feibel failed to pay the fine by the required deadline or at all.
- Mr Feibel failed to respond promptly to correspondence from the ATT or the TDB dated 11 February 2025 and 24 February 2025.

The Tribunal ordered that Mr Feibel be censured.

The Tribunal also ordered that Mr Feibel pay the TDB's costs in the sum of £3,350.00.

The Taxation Disciplinary Board (TDB) has recently refreshed its website at tax-board.org.uk. The new website includes updated guidance for members and complainants, as well as an online complaint form. The Tribunal's decisions and reasons, including outcomes from previous cases, can be found in the Hearings, Findings & Orders section at tax-board.org.uk/hearings-findings-orders.